



KATHLEEN CONNELL
Controller of the State of California

**To the Tax Professionals, Attorneys at Law,
and Citizens of California:**

I am pleased to provide an updated edition of *Estate Tax and Generation Skipping Transfer Tax Laws and Estate Tax Regulations*. This publication is a compilation of the California estate tax and generation skipping transfer tax laws, pursuant to the Revenue and Taxation Code and related estate tax regulations, contained in Title 2 of the California Administrative Code, that have been adopted by the State Controller's Office.

The publication has been updated to include the following recent legislative changes to the estate tax law:

- [Section 13550](#) of the Revenue and Taxation Code was amended to provide that the interest rate applicable to underpayments of federal tax will apply to delinquent amounts of California estate tax unpaid on or after January 1, 1999.
- [Section 13534](#) was added to the Revenue and Taxation Code and allows estates to utilize certain payment deferral options available for federal estate tax to defer payment of California estate tax.

Please send any comments or questions to the State Controller's Office, Division of Collections, Bureau of Tax Administration, P. O. Box 942850, Sacramento, California 94250, or call the bureau at (916) 445-6321.

Sincerely,

A handwritten signature in blue ink, which appears to read "Kathleen Connell", is written over a light blue rectangular background.

KATHLEEN CONNELL
California State Controller